

COUNTY OF COFFEY, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2014

County of Coffey, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Coffey County
Burlington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Coffey County, Burlington, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Coffey County, Burlington, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County, Burlington, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Coffey County, Burlington, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated December 30, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Coffey County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 30, 2015

Coffey County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 692,019	(82,224)	10,588,861	10,771,410	427,246	208,887	636,133
Special Purpose:							
Ambulance	2,276		410,913	410,000	3,189		3,189
Coffey County Library	9,554		1,011,296	1,012,435	8,415		8,415
Coffey Co. Lib. Employee Benefits	1,678		187,296	187,800	1,174		1,174
Conservation District	374		29,886	30,125	135		135
Economic Development	46,542		171,674	213,154	5,062	782	5,844
Economic Development Loan	232,505		25,557	1,429	256,633		256,633
Employee Benefits	787,581		2,465,956	3,154,725	98,812		98,812
Extension Council	1,243		131,147	131,200	1,190		1,190
Health	116,849		495,129	499,514	112,464	628	113,092
Historical Society	2,249		222,751	223,000	2,000		2,000
Hospital Maintenance	4,254		539,681	540,000	3,935		3,935
Mental Health	539		74,917	75,000	456		456
Intellectual Disability	1,250		157,544	157,500	1,294		1,294
Noxious Weed	11,492		391,613	295,660	107,445	22	107,467
Road and Bridge	1,105,264		4,754,009	4,191,175	1,668,098	42,811	1,710,909
Rural Fire District No. 1	9,253		775,721	780,830	4,144		4,144
Special Alcohol Program	16,255		1,168	1,500	15,923		15,923
Special Bridge	746,958		902,684	385,941	1,263,701	3,611	1,267,312
Special Park and Recreation	3,282		611	500	3,393		3,393
Tourism and Convention Promotion			17,989	17,989			
Special Capital Improvement	1,794,274			19,282	1,774,992	1	1,774,993
Special Equipment Reserve	2,044,365		394,915	801,256	1,638,024	210,900	1,848,924
Risk Management Reserve			690,282		690,282		690,282
Special Noxious Weed	195,911			28,650	167,261		167,261
Special Highway	2,193,372			1,145,556	1,047,816	6,004	1,053,820
GIS Reserve	345,701		1,192	23,342	323,551		323,551
Technology Office Reserve	813,423		122,000	2,039	933,384		933,384
Coffey County RWD Infrastructure	155,133				155,133		155,133
Community Improvement Reserve	1,442,052		790,959	1,421,900	811,111		811,111
Emergency Telephone Service	73,584		63,204	39,416	97,372	2,987	100,359
Business:							
Solid Waste	74,857		218,203	210,662	82,398	1	82,399
Jacob's Creek Sewer District	197,677		15,024	1,501	211,200		211,200

Coffey County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:							
Motor Vehicle Operating	72,286		89,966	96,718	65,534		65,534
Prosecuting Attorney Training	5,002		1,856	1,392	5,466	136	5,602
Special Law Enforcement Trust	28,602			12,452	16,150		16,150
Register of Deeds Technology	44,740		10,536	7,481	47,795		47,795
Prosecuting Attorney Trust	3,212			672	2,540		2,540
Prosecuting Attorney Check Fees	5,538		315		5,853		5,853
Sheriff's Special Donations	9,106		2,700	2,166	9,640		9,640
Emergency Preparedness Grant	59,232		41,132	16,551	83,813		83,813
Diversions Fees	78,888		25,993	52,037	52,844		52,844
Other Grants	3,917		41,412	23,744	21,585		21,585
Total Primary Government (1)	<u>13,432,289</u>	<u>(82,224)</u>	<u>25,866,092</u>	<u>26,987,704</u>	<u>12,228,453</u>	<u>476,770</u>	<u>12,705,223</u>
Composition of Cash:							
Cash and Cash Items on Hand							22,788
Certificates of Deposit							14,802,872
Demand Deposits							19,062,136
Less: Agency Funds							(21,182,577)
Adjustment for Rounding							4
Total Primary Government (1)							<u>12,705,223</u>

(1) Excluding Agency Funds

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by the Kansas statutes which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments made during 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Economic Development Loan Fund
Industrial Park Maintenance Reserve Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Rural Water Assistance Reserve Fund
GIS Reserve Fund
Technology Office Reserve Fund
Coffey County RWD Infrastructure Fund
Community Improvement Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No Violations.

Compliance with Kansas Budget Law

No Violations.

Compliance with Kansas Depository Security Law

No Violations.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

As of December 31, 2014 the county held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$32,421,024 and the bank balance was \$34,540,730. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,000,000 was covered by federal depository insurance and \$33,540,730 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

Economic Development Program

During 1987, the County established the Coffey County Economic Development Program. Under this program, grants, leases and loans are made to various small companies in the County to

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

promote the creation of jobs and economic development A summary of the Economic Development Program transactions are as follows:

Summary of:	Due or Outstanding 1/1/2014	Funds Advanced / Charges	Principal / Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12/31/2014
Loans Receivable	\$ 67,012	0	20,170	-0-	46,842

During 2017, the County made loans to the Coffey County Hospital. A summary of the hospital loan transactions are as follows:

	Due or Outstanding 1/1/2014	Funds Advanced	Principal Received	Due or Outstanding 12/31/2014
Loans Receivable	\$ 0	2,400,000	-0-	2,400,000

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the municipality's proportionate share of the net pension liability is \$4,768,576 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days vacation time and no limit on accumulated days sick pay. Policies provide for payment to be made for vacation days earned in excess of 30 and for unused vacation days upon employment termination. Policies provide for payment of accumulated sick pay on date of employment termination. The costs of accumulated vacation and sick pay are not recorded at the time the benefits are accumulated.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. The Coffey County assessed valuation as of July 1, 2014 was \$439,736,000. There was no outstanding debt as of December 31, 2014. The resulting legal debt margin was \$13,192,080. This debt limit calculation does not include valuation of motor vehicles.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 74,406
General Fund	Special Equipment Reserve Fund	394,916
General Fund	Risk Management Reserve Fund	289,722
Economic Development Fund	Risk Management Reserve Fund	79,000
Employee Benefits Fund	Risk Management Reserve Fund	321,560
General Fund	Technology Office Reserve	122,000
General Fund	Community Improvement Reserve	726,591
Health Fund	Community Improvement Reserve	24,368
Road and Bridge Fund	Community Improvement Reserve	40,000

Note 4 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$2,017,530 and estimated cost for providing the cover of the landfill is \$2,922,480 for a total closure and postclosure cost of \$4,940,010. Engineering estimates place the total capacity of the landfill at 1,050,000 cubic yards, and previously used capacity is estimated at 317,447 cubic yards (30.2%). The

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2014

remaining 732,553 cubic yards (69.8%) of unused capacity has an estimated useful life of 43 years. These amounts are based on what it would cost to perform all closure and postclosure care in 2014. The County expects to close the landfill in the year 2045. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$ 1,491,883 would have been recognized based on 30.2 percent of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$ 3,448,127.

As of December 31, 2014 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of bonds or both.

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 83% of the County's total valuation during 2014.

Note 7 Federal Financial Assistance

During 2014, the County expended federal assistance from the following programs:

Federal Reservoir – In Lieu of Tax	\$ 68,625
Emergency Planning Grant	70,004
Bio-Terrorism	50,173
Child Care	2,822
Immunization	1,144
MCH	4,018
Other	5,222
Family Planning	<u>4,031</u>
Total	<u>206,039</u>

Coffey County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 10,840,910		10,840,910	10,771,410	69,500
Special Revenue:					
Ambulance	410,000		410,000	410,000	
Coffey County Library	1,012,435		1,012,435	1,012,435	
Coffey Co. Lib. Employee Benefits	187,800		187,800	187,800	
Conservation District	30,125		30,125	30,125	
Economic Development	218,000		218,000	213,154	4,846
Employee Benefits	3,154,725		3,154,725	3,154,725	
Extension Council	131,200		131,200	131,200	
Health	499,514		499,514	499,514	
Historical Society	223,000		223,000	223,000	
Hospital Maintenance	540,000		540,000	540,000	
Mental Health	75,000		75,000	75,000	
Intellectual Disability	157,500		157,500	157,500	
Noxious Weed	391,900		391,900	295,660	96,240
Road and Bridge	5,524,300	522	5,524,822	4,191,175	1,333,647
Rural Fire District No. 1	780,830		780,830	780,830	
Special Alcohol Program	17,000		17,000	1,500	15,500
Special Bridge	1,023,325		1,023,325	385,941	637,384
Special Park and Recreation	7,500		7,500	500	7,000
Tourism and Convention Promotion	19,000		19,000	17,989	1,011
Special Noxious Weed	150,500		150,500	28,650	121,850
Emergency Telephone Service	169,000		169,000	39,416	129,584
Enterprise:					
Solid Waste	271,450		271,450	210,662	60,788
Jacob's Creek Sewer District	165,000		165,000	1,501	163,499
Totals	<u>26,000,014</u>	<u>522</u>	<u>26,000,536</u>	<u>23,359,687</u>	<u>2,640,849</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 8,850,211	9,808,704	9,811,689	(2,985)
Motor Vehicle Tax	205,637	204,084	190,605	13,479
Recreational Vehicle Tax	9,629	9,952	9,170	782
Delinquent Tax	107,348	27,133	4,435	22,698
16/20 M Truck Tax	12,746	12,718	14,901	(2,183)
Commercial Vehicle Tax		21,443		21,443
In Lieu of Tax	16,381	31,822	14,901	16,921
Mineral Production Tax	1,982	3,184	750	2,434
Interest on Tax	48,989	14,959	30,000	(15,041)
Total Taxes	<u>9,252,923</u>	<u>10,133,999</u>	<u>10,076,451</u>	<u>57,548</u>
Intergovernmental				
Federal Financial Assistance	99,239	29,653		29,653
State Grant	512	1,567	20,000	(18,433)
Local Alcoholic Liquor Tax	718	611	2,500	(1,889)
Total Intergovernmental	<u>100,469</u>	<u>31,831</u>	<u>22,500</u>	<u>9,331</u>
Licenses, Fees, and Permits				
Mortgage Registration	90,489	73,014	80,000	(6,986)
Officer Fees	53,013	56,881	55,000	1,881
Sale of Recycling Materials	33,612	34,788	40,000	(5,212)
Total Licenses, Fees, and Permits	<u>177,114</u>	<u>164,683</u>	<u>175,000</u>	<u>(10,317)</u>
Use of Money and Property				
Interest on Investments	<u>29,472</u>	<u>19,985</u>	<u>30,000</u>	<u>(10,015)</u>
Transfers				
Operating Transfers In	<u>80,508</u>	<u>72,406</u>	<u>65,000</u>	<u>7,406</u>
Miscellaneous				
Sale of Surplus Property	51,263	10,370		10,370
Sale of Recycling Materials	1,700			
Donations	100,000	75,000	100,000	(25,000)
Other	46,633	80,587		80,587
Total Miscellaneous	<u>199,596</u>	<u>165,957</u>	<u>100,000</u>	<u>65,957</u>
Total Cash Receipts / Revenue	<u>9,840,082</u>	<u>10,588,861</u>	<u>10,468,951</u>	<u>119,910</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	143,815	153,446	152,698	(748)
Contractual Services	6,548	9,632	8,525	(1,107)
Commodities	1,040	1,960	540	(1,420)
Capital Outlay			400	400
Total County Commission	<u>151,403</u>	<u>165,038</u>	<u>162,163</u>	<u>(2,875)</u>
County Clerk				
Personal Services	129,572	139,063	155,700	16,637
Contractual Services	2,023	2,023	3,875	1,852
Commodities	3,932	2,921	4,350	1,429
Capital Outlay	2,899	1,753	3,000	1,247
Total County Clerk	<u>138,426</u>	<u>145,760</u>	<u>166,925</u>	<u>21,165</u>
County Treasurer				
Personal Services	217,114	240,629	233,567	(7,062)
Contractual Services	1,810	662	4,000	3,338
Commodities	2,535	772	4,000	3,228
Capital Outlay		184	3,000	2,816
Total County Treasurer	<u>221,459</u>	<u>242,247</u>	<u>244,567</u>	<u>2,320</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	141,800	132,412	129,453	(2,959)
Contractual Services		13,953	31,961	9,000	(22,961)
Commodities		895	725	2,000	1,275
Capital Outlay		297	6,126	3,750	(2,376)
Reimbursed Expense			(181)		181
Total County Attorney		<u>156,945</u>	<u>171,043</u>	<u>144,203</u>	<u>(26,840)</u>
Register of Deeds					
Personal Services		100,366	104,155	107,500	3,345
Contractual Services		2,141	2,668	3,500	832
Commodities		3,998	3,276	4,000	724
Capital Outlay		464		500	500
Reimbursed Expense			(4,942)		4,942
Total Register of Deeds		<u>106,969</u>	<u>105,157</u>	<u>115,500</u>	<u>10,343</u>
Unified Court					
Contractual Services		72,247	80,011	88,518	8,507
Commodities		3,523	7,138	6,000	(1,138)
Capital Outlay		7,017	28,880	18,000	(10,880)
Reimbursed Expense	(5,161)	(4,540)		4,540
Total Unified Court		<u>77,626</u>	<u>111,489</u>	<u>112,518</u>	<u>1,029</u>
Courthouse General					
Personal Services		85,561	85,952	101,862	15,910
Contractual Services		478,355	802,140	525,000	(277,140)
Commodities		68,716	44,689	60,000	15,311
Capital Outlay		10,518	16,306	20,000	3,694
Reimbursed Expense			(8,281)		8,281
Total Courthouse General		<u>643,150</u>	<u>940,806</u>	<u>706,862</u>	<u>(233,944)</u>
Airport					
Contractual Services		<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	
Appraiser					
Personal Services		410,260	434,175	449,616	15,441
Contractual Services		19,593	13,070	22,000	8,930
Commodities		10,212	8,498	18,000	9,502
Capital Outlay		4,045	6,238	10,000	3,762
Reimbursed Expense	(1,030)	(101)		101
Total Appraiser		<u>443,080</u>	<u>461,880</u>	<u>499,616</u>	<u>37,736</u>
County Counselor					
Personal Services		<u>64,130</u>	<u>67,497</u>	<u>66,417</u>	<u>(1,080)</u>
Election					
Personal Services		87,580	90,764	94,125	3,361
Contractual Services		21,346	28,681	30,000	1,319
Commodities		3,127	7,478	10,000	2,522
Capital Outlay			2,582	5,000	2,418
Reimbursed Expense			(6,180)		6,180
Total Election		<u>112,053</u>	<u>123,325</u>	<u>139,125</u>	<u>15,800</u>
Janitor					
Personal Services		101,723	104,292	111,746	7,454
Contractual Services		28	54	1,000	946
Commodities		7,027	7,248	11,500	4,252
Capital Outlay				3,000	3,000
Total Janitor		<u>108,778</u>	<u>111,594</u>	<u>127,246</u>	<u>15,652</u>
Technology					
Contractual Services		41,066	32,838	100,000	67,162
Capital Outlay		49,297	37,903	150,000	112,097
Total Technology		<u>90,363</u>	<u>70,741</u>	<u>250,000</u>	<u>179,259</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Technology Training and Equipment				
Personal Services	\$ 110,978	114,359	118,700	4,341
Contractual Services	8,665	10,244	12,200	1,956
Commodities	1,713	2,302	9,100	6,798
Capital Outlay	7,512	7,433	11,000	3,567
Reimbursed Expense	(471)	(533)		533
Total Technology Training and Equipment	<u>128,397</u>	<u>133,805</u>	<u>151,000</u>	<u>17,195</u>
Fiber Optic Maintenance				
Wellness Program				
Contractual Services	21,557	43,696	35,000	(8,696)
Commodities	5,714	2,794		(2,794)
Capital Outlay	600	33		(33)
Total Wellness Program	<u>27,871</u>	<u>46,523</u>	<u>35,000</u>	<u>(11,523)</u>
Professional Services				
Contractual Services	7,000	7,500	7,500	
Total General Government	<u>2,717,650</u>	<u>3,144,405</u>	<u>3,168,642</u>	<u>24,237</u>
Public Works				
Construction				
Capital Outlay	915,538	883,409	2,000,000	1,116,591
Equipment				
Capital Outlay	211,048	339,485	100,000	(239,485)
Total Public Works	<u>1,126,586</u>	<u>1,222,894</u>	<u>2,100,000</u>	<u>877,106</u>
Public Safety				
Sheriff				
Personal Services	1,414,833	1,177,272	1,205,978	28,706
Contractual Services	168,238	129,001	98,000	(31,001)
Commodities	214,090	190,253	200,000	9,747
Capital Outlay	74,091	105,930	90,000	(15,930)
Reimbursed Expense	(24,901)	(15,642)		15,642
Total Sheriff	<u>1,846,351</u>	<u>1,586,814</u>	<u>1,593,978</u>	<u>7,164</u>
Sheriff - Corrections				
Personal Services		298,112	253,365	(44,747)
Contractual Services		52,447	40,000	(12,447)
Commodities		17,565	21,000	3,435
Capital Outlay		4,184	5,000	816
Reimbursed Expense		(2,843)		2,843
Total Sheriff - Corrections		<u>369,465</u>	<u>319,365</u>	<u>(50,100)</u>
Juvenile Detention				
Contractual Services	6,519	20,550	10,000	(10,550)
Emergency Preparedness				
Personal Services	154,467	146,527	153,500	6,973
Contractual Services	25,987	30,454	60,700	30,246
Commodities	10,891	21,302	12,125	(9,177)
Capital Outlay	4,170	44,659	16,450	(28,209)
Reimbursed Expense		(3,267)		3,267
Total Emergency Preparedness	<u>195,515</u>	<u>239,675</u>	<u>242,775</u>	<u>3,100</u>
Local Emergency Planning Committee				
Contractual Services	125,127		2,000	2,000
Commodities	121	93	1,000	907
Total Local Emergency Planning Committee	<u>125,248</u>	<u>93</u>	<u>3,000</u>	<u>2,907</u>
Other Public Safety				
Contractual Services	4,000			
Joint Services Building				
Contractual Services	1,855	4,294	5,000	706
Commodities	16	262	1,000	738
Capital Outlay	1,917	13		(13)
Total Joint Services Building	<u>3,788</u>	<u>4,569</u>	<u>6,000</u>	<u>1,431</u>
Total Public Safety	<u>2,181,421</u>	<u>2,221,166</u>	<u>2,175,118</u>	<u>(46,048)</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Agriculture					
Agricultural Appropriations					
Conservation District	\$	39,000	39,000	39,000	
Fair		25,000	25,000	25,000	
R C & D		2,000	2,000	2,000	
Total Agricultural Appropriations		<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	
Culture and Recreation					
Culture and Recreation Appropriations					
Appropriation				5,000	5,000
Parks and Recreation		225,000	225,000	225,000	
Arts Council		5,000	5,000	5,000	
Total Culture and Recreation Appropriations		<u>230,000</u>	<u>230,000</u>	<u>235,000</u>	<u>5,000</u>
Coffey County Lake					
Personal Services		106,975	108,999	108,500	(499)
Contractual Services		1,119	1,336	1,500	164
Commodities		8,666	6,289	3,000	(3,289)
Capital Outlay			711	1,000	289
Total Coffey County Lake		<u>116,760</u>	<u>117,335</u>	<u>114,000</u>	<u>(3,335)</u>
Total Culture and Recreation		<u>346,760</u>	<u>347,335</u>	<u>349,000</u>	<u>1,665</u>
Economic Development					
Sanitation					
Landfill					
Contractual Services		<u>7,951</u>	<u>11,620</u>	<u>131,450</u>	<u>119,830</u>
Landfill Capital Outlay					
Recycling					
Personal Services		100,194	109,139	123,000	13,861
Contractual Services		20,208	23,053	25,000	1,947
Commodities		28,795	23,111	30,000	6,889
Capital Outlay				3,500	3,500
Reimbursed Expense			(2,798)		2,798
Total Recycling		<u>149,197</u>	<u>152,505</u>	<u>181,500</u>	<u>28,995</u>
Household Hazardous Waste					
Contractual Services		7,188	3,697	6,000	2,303
Commodities		19	152	3,500	3,348
Capital Outlay				500	500
Total Household Hazardous Waste		<u>7,207</u>	<u>3,849</u>	<u>10,000</u>	<u>6,151</u>
Lake Region Solid Waste Authority					
Contractual Services		<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	
Total Sanitation		<u>169,855</u>	<u>173,474</u>	<u>328,450</u>	<u>154,976</u>
Social Services for Aged and Poor					
Transportation					
Appropriation		<u>124,200</u>	<u>124,200</u>	<u>124,200</u>	
Resource Council					
Appropriation		<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
CASA					
Appropriation		<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	
Agency on Aging					
Appropriation		<u>108,000</u>	<u>108,500</u>	<u>108,500</u>	
Housing Authority					
Appropriation		<u>200,000</u>	<u>215,000</u>	<u>215,000</u>	
Social Services for Aged Appropriation					
Total Social Services for Aged and Poor		<u>438,200</u>	<u>453,700</u>	<u>453,700</u>	
Capital Expenditures					
Capital Outlay Projects					
Capital Outlay		597,500	394,100	600,000	205,900
Cities Infrastructure		<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	
Total Capital Outlay Projects		<u>1,597,500</u>	<u>1,394,100</u>	<u>1,600,000</u>	<u>205,900</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Community Improvement				
Contractual Services	\$	50,460	215,107	600,000
Total Capital Expenditures		<u>1,647,960</u>	<u>1,609,207</u>	<u>2,200,000</u>
Transfers				
Operating Transfers Out		985,318	1,533,229	(1,533,229)
Total Expenditures and Transfers		<u>9,679,750</u>	<u>10,771,410</u>	<u>10,840,910</u>
Receipts Over (Under)				
Expenditures and Transfers		160,332	(182,549)	
Unencumbered Cash, Beginning		531,687	692,019	
Beginning Balance Adjustment			(82,224)	
Unencumbered Cash, Ending		<u>692,019</u>	<u>427,246</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	299,020	399,439	399,265	174
Motor Vehicle Tax		9,076	7,528	6,441	1,087
Recreational Vehicle Tax		428	358	310	48
Delinquent Tax		1,022	966	150	816
16/20 M Truck Tax		440	602	504	98
Commercial Vehicle Tax			724		724
In Lieu of Tax		516	1,296	504	792
Total Cash Receipts / Revenue		<u>310,502</u>	<u>410,913</u>	<u>407,174</u>	<u>3,739</u>
Expenditures and Transfers					
Public Safety					
Appropriation		<u>310,000</u>	<u>410,000</u>	<u>410,000</u>	
Total Expenditures and Transfers		<u>310,000</u>	<u>410,000</u>	<u>410,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		502	913		
Unencumbered Cash, Beginning		<u>1,774</u>	<u>2,276</u>		
Unencumbered Cash, Ending		<u>2,276</u>	<u>3,189</u>		

Coffey County, Kansas
Coffey County Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 987,378	977,378	977,603	(225)
Motor Vehicle Tax	23,286	22,885	21,266	1,619
Recreational Vehicle Tax	1,091	1,114	1,023	91
Delinquent Tax	2,893	2,906	495	2,411
16/20 M Truck Tax	1,413	1,450	1,663	(213)
Commercial Vehicle Tax		2,392		2,392
In Lieu of Tax	1,703	3,171	1,663	1,508
Total Cash Receipts / Revenue	<u>1,017,764</u>	<u>1,011,296</u>	<u>1,003,713</u>	<u>7,583</u>
Expenditures and Transfers				
Culture and Recreation				
Appropriation	<u>1,012,435</u>	<u>1,012,435</u>	<u>1,012,435</u>	
Total Expenditures and Transfers	<u>1,012,435</u>	<u>1,012,435</u>	<u>1,012,435</u>	
Receipts Over (Under)				
Expenditures and Transfers	5,329	(1,139)		
Unencumbered Cash, Beginning	<u>4,225</u>	<u>9,554</u>		
Unencumbered Cash, Ending	<u>9,554</u>	<u>8,415</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	166,800	181,561	181,752	(191)
Motor Vehicle Tax		3,833	3,853	3,592	261
Recreational Vehicle Tax		180	188	173	15
Delinquent Tax		444	459	84	375
16/20 M Truck Tax		224	242	281	(39)
Commercial Vehicle Tax			404		404
In Lieu of Tax		288	589	281	308
Total Cash Receipts / Revenue		<u>171,769</u>	<u>187,296</u>	<u>186,163</u>	<u>1,133</u>
Expenditures and Transfers					
Culture and Recreation					
Appropriation		<u>170,700</u>	<u>187,800</u>	<u>187,800</u>	
Total Expenditures and Transfers		<u>170,700</u>	<u>187,800</u>	<u>187,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,069	(504)		
Unencumbered Cash, Beginning		<u>609</u>	<u>1,678</u>		
Unencumbered Cash, Ending		<u>1,678</u>	<u>1,174</u>		

Coffey County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 29,291	28,874	28,999	(125)
Motor Vehicle Tax	708	683	633	50
Recreational Vehicle Tax	33	33	30	3
Delinquent Tax	88	87	15	72
16/20 M Truck Tax	43	44	49	(5)
Commercial Vehicle Tax		71		71
In Lieu of Tax	51	94	49	45
Total Cash Receipts / Revenue	<u>30,214</u>	<u>29,886</u>	<u>29,775</u>	<u>111</u>
Expenditures and Transfers				
Agriculture				
Appropriation	<u>30,125</u>	<u>30,125</u>	<u>30,125</u>	
Total Expenditures and Transfers	<u>30,125</u>	<u>30,125</u>	<u>30,125</u>	
Receipts Over (Under)				
Expenditures and Transfers	89	(239)		
Unencumbered Cash, Beginning	<u>285</u>	<u>374</u>		
Unencumbered Cash, Ending	<u>374</u>	<u>135</u>		

Coffey County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 167,614	165,813	165,864	(51)	
Motor Vehicle Tax	4,313	3,941	3,609	332	
Recreational Vehicle Tax	202	191	174	17	
Delinquent Tax	539	523	84	439	
16/20 M Truck Tax	283	262	282	(20)	
Commercial Vehicle Tax		406		406	
In Lieu of Tax	289	538	282	256	
Total Cash Receipts / Revenue	<u>173,240</u>	<u>171,674</u>	<u>170,295</u>	<u>1,379</u>	
Expenditures and Transfers					
Economic Development					
Personal Services	40,630	70,495	108,025	37,530	
Contractual Services	55,029	36,708	38,320	1,612	
Commodities	1,478	3,063	2,300	(763)	
Capital Outlay	3,347	23,888	39,355	15,467	
Grant Contractual Services			30,000	30,000	
Total Economic Development	<u>100,484</u>	<u>134,154</u>	<u>218,000</u>	<u>83,846</u>	
Transfers					
Operating Transfers Out	60,000	79,000		(79,000)	
Total Expenditures and Transfers	<u>160,484</u>	<u>213,154</u>	<u>218,000</u>	<u>4,846</u>	
Receipts Over (Under)					
Expenditures and Transfers	12,756	(41,480)			
Unencumbered Cash, Beginning	<u>33,786</u>	<u>46,542</u>			
Unencumbered Cash, Ending	<u>46,542</u>	<u>5,062</u>			

Coffey County, Kansas
Economic Development Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 193	165
Industrial Loan Payments	<u>21,715</u>	<u>25,392</u>
Total Cash Receipts / Revenue	<u>21,908</u>	<u>25,557</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u> </u>	<u>1,429</u>
Total Expenditures and Transfers	<u> </u>	<u>1,429</u>
Receipts Over (Under)		
Expenditures and Transfers	21,908	24,128
Unencumbered Cash, Beginning	<u>210,597</u>	<u>232,505</u>
Unencumbered Cash, Ending	<u><u>232,505</u></u>	<u><u>256,633</u></u>

Coffey County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,163,935	2,389,186	2,390,025	(839)
Motor Vehicle Tax	57,933	50,886	46,603	4,283
Recreational Vehicle Tax	2,696	2,467	2,242	225
Delinquent Tax	6,857	6,380	1,084	5,296
16/20 M Truck Tax	4,201	3,379	3,643	(264)
Commercial Vehicle Tax		5,243		5,243
In Lieu of Tax	3,733	7,751	3,643	4,108
Total Taxes	<u>2,239,355</u>	<u>2,465,292</u>	<u>2,447,240</u>	<u>18,052</u>
Miscellaneous				
Other		664		664
Total Cash Receipts / Revenue	<u>2,239,355</u>	<u>2,465,956</u>	<u>2,447,240</u>	<u>18,716</u>
Expenditures and Transfers				
General Government				
Health Insurance	1,319,732	1,562,176	1,743,225	181,049
KPERS	512,640	613,715	522,000	(91,715)
Social Security	453,486	470,541	485,000	14,459
Unemployment	20,267	23,825	20,000	(3,825)
Workmen's Compensation	165,013	181,318	260,000	78,682
Health Savings			124,500	124,500
Reimbursed Expense	(17,683)	(18,410)		18,410
Total General Government	<u>2,453,455</u>	<u>2,833,165</u>	<u>3,154,725</u>	<u>321,560</u>
Transfers				
Operating Transfers Out		321,560		(321,560)
Total Expenditures and Transfers	<u>2,453,455</u>	<u>3,154,725</u>	<u>3,154,725</u>	
Receipts Over (Under)				
Expenditures and Transfers	(214,100)	(688,769)		
Unencumbered Cash, Beginning	<u>1,001,681</u>	<u>787,581</u>		
Unencumbered Cash, Ending	<u>787,581</u>	<u>98,812</u>		

Coffey County, Kansas
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	121,642	126,874	126,854	20
Motor Vehicle Tax		3,067	2,864	2,621	243
Recreational Vehicle Tax		144	139	126	13
Delinquent Tax		381	372	61	311
16/20 M Truck Tax		186	191	205	(14)
Commercial Vehicle Tax			295		295
In Lieu of Tax		210	412	205	207
Total Cash Receipts / Revenue		<u>125,630</u>	<u>131,147</u>	<u>130,072</u>	<u>1,075</u>
Expenditures and Transfers					
Agriculture					
Appropriation		<u>125,000</u>	<u>131,200</u>	<u>131,200</u>	
Total Expenditures and Transfers		<u>125,000</u>	<u>131,200</u>	<u>131,200</u>	
Receipts Over (Under)					
Expenditures and Transfers		630	(53)		
Unencumbered Cash, Beginning		<u>613</u>	<u>1,243</u>		
Unencumbered Cash, Ending		<u>1,243</u>	<u>1,190</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	200,974	275,621	275,433	188
Motor Vehicle Tax		4,846	4,683	4,328	355
Recreational Vehicle Tax		227	228	208	20
Delinquent Tax		598	590	101	489
16/20 M Truck Tax		293	302	338	(36)
Commercial Vehicle Tax			487		487
In Lieu of Tax		347	894	338	556
Total Taxes		<u>207,285</u>	<u>282,805</u>	<u>280,746</u>	<u>2,059</u>
Intergovernmental					
Federal Financial Assistance		41,095			
State Grant		21,393	36,046		36,046
Federal and State Grants				36,435	(36,435)
Total Intergovernmental		<u>62,488</u>	<u>36,046</u>	<u>36,435</u>	<u>(389)</u>
Licenses, Fees, and Permits					
Service Fees		<u>173,966</u>	<u>176,278</u>	<u>135,000</u>	<u>41,278</u>
Transfers					
Operating Transfers In		<u>120,064</u>			
Miscellaneous					
Other		<u>1,000</u>			
Total Cash Receipts / Revenue		<u>564,803</u>	<u>495,129</u>	<u>452,181</u>	<u>42,948</u>
Expenditures and Transfers					
Health					
Personal Services		305,004	310,254	319,804	9,550
Contractual Services		25,279	24,364	34,020	9,656
Commodities		108,217	125,901	115,000	(10,901)
Capital Outlay		<u>8,706</u>	<u>14,627</u>	<u>30,690</u>	<u>16,063</u>
Total Health		<u>447,206</u>	<u>475,146</u>	<u>499,514</u>	<u>24,368</u>
Transfers					
Operating Transfers Out		<u>50,000</u>	<u>24,368</u>		(24,368)
Total Expenditures and Transfers		<u>497,206</u>	<u>499,514</u>	<u>499,514</u>	
Receipts Over (Under)					
Expenditures and Transfers		67,597	(4,385)		
Unencumbered Cash, Beginning		<u>49,252</u>	<u>116,849</u>		
Unencumbered Cash, Ending		<u>116,849</u>	<u>112,464</u>		

Coffey County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	217,248	215,252	215,284	(32)
Motor Vehicle Tax		5,263	5,054	4,680	374
Recreational Vehicle Tax		246	246	225	21
Delinquent Tax		668	651	109	542
16/20 M Truck Tax		329	324	366	(42)
Commercial Vehicle Tax			526		526
In Lieu of Tax		375	698	366	332
Total Cash Receipts / Revenue		<u>224,129</u>	<u>222,751</u>	<u>221,030</u>	<u>1,721</u>
Expenditures and Transfers					
Culture and Recreation					
Appropriation		<u>223,000</u>	<u>223,000</u>	<u>223,000</u>	
Total Expenditures and Transfers		<u>223,000</u>	<u>223,000</u>	<u>223,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,129	(249)		
Unencumbered Cash, Beginning		<u>1,120</u>	<u>2,249</u>		
Unencumbered Cash, Ending		<u>2,249</u>	<u>2,000</u>		

Coffey County, Kansas
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 428,801	524,559	524,777	(218)	
Motor Vehicle Tax	10,293	9,979	9,235	744	
Recreational Vehicle Tax	482	485	444	41	
Delinquent Tax	1,278	1,276	215	1,061	
16/20 M Truck Tax	624	641	722	(81)	
Commercial Vehicle Tax		1,039		1,039	
In Lieu of Tax	740	1,702	722	980	
Total Cash Receipts / Revenue	<u>442,218</u>	<u>539,681</u>	<u>536,115</u>	<u>3,566</u>	
Expenditures and Transfers					
Health					
Appropriation	<u>440,000</u>	<u>540,000</u>	<u>540,000</u>		
Total Expenditures and Transfers	<u>440,000</u>	<u>540,000</u>	<u>540,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	2,218	(319)			
Unencumbered Cash, Beginning	<u>2,036</u>	<u>4,254</u>			
Unencumbered Cash, Ending	<u>4,254</u>	<u>3,935</u>			

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	63,059	72,625	72,746	(121)
Motor Vehicle Tax		1,700	1,527	1,360	167
Recreational Vehicle Tax		80	73	65	8
Delinquent Tax		198	193	32	161
16/20 M Truck Tax		89	110	106	4
Commercial Vehicle Tax			153		153
In Lieu of Tax		109	236	106	130
Total Cash Receipts / Revenue		<u>65,235</u>	<u>74,917</u>	<u>74,415</u>	<u>502</u>
Expenditures and Transfers					
Health					
Appropriation		<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	
Total Expenditures and Transfers		<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		235	(83)		
Unencumbered Cash, Beginning		<u>304</u>	<u>539</u>		
Unencumbered Cash, Ending		<u>539</u>	<u>456</u>		

Coffey County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	153,375	152,249	152,331	(82)
Motor Vehicle Tax		3,681	3,569	3,303	266
Recreational Vehicle Tax		172	174	159	15
Delinquent Tax		457	457	77	380
16/20 M Truck Tax		224	229	258	(29)
Commercial Vehicle Tax			372		372
In Lieu of Tax		265	494	258	236
Total Cash Receipts / Revenue		<u>158,174</u>	<u>157,544</u>	<u>156,386</u>	<u>1,158</u>
Expenditures and Transfers					
Health					
Appropriation		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Total Expenditures and Transfers		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		674	44		
Unencumbered Cash, Beginning		<u>576</u>	<u>1,250</u>		
Unencumbered Cash, Ending		<u>1,250</u>	<u>1,294</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	377,945	379,308	379,517	(209)
Motor Vehicle Tax		6,661	8,349	8,140	209
Recreational Vehicle Tax		314	413	392	21
Delinquent Tax		830	953	189	764
16/20 M Truck Tax		320	443	636	(193)
Commercial Vehicle Tax			916		916
In Lieu of Tax		652	1,231	636	595
Total Taxes		<u>386,722</u>	<u>391,613</u>	<u>389,510</u>	<u>2,103</u>
Miscellaneous					
Other		266			
Total Cash Receipts / Revenue		<u>386,988</u>	<u>391,613</u>	<u>389,510</u>	<u>2,103</u>
Expenditures and Transfers					
Agriculture					
Personal Services		165,212	167,454	185,900	18,446
Contractual Services		14,561	15,218	25,000	9,782
Commodities		293,170	297,316	325,000	27,684
Capital Outlay				6,000	6,000
Reimbursed Expense	(142,302)	(184,328)	(150,000)	34,328
Total Agriculture		<u>330,641</u>	<u>295,660</u>	<u>391,900</u>	<u>96,240</u>
Transfers					
Operating Transfers Out		45,000			
Total Expenditures and Transfers		<u>375,641</u>	<u>295,660</u>	<u>391,900</u>	<u>96,240</u>
Receipts Over (Under)					
Expenditures and Transfers		11,347	95,953		
Unencumbered Cash, Beginning		145	11,492		
Unencumbered Cash, Ending		<u>11,492</u>	<u>107,445</u>		

Coffey County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,169,200	4,143,156	4,144,552	(1,396)
Motor Vehicle Tax	103,842	98,341	89,792	8,549
Recreational Vehicle Tax	4,876	4,763	4,320	443
Delinquent Tax	12,744	12,450	2,089	10,361
16/20 M Truck Tax	5,930	6,592	7,020	(428)
Commercial Vehicle Tax		10,102		10,102
In Lieu of Tax	7,306	13,441	7,020	6,421
Total Taxes	<u>4,303,898</u>	<u>4,288,845</u>	<u>4,254,793</u>	<u>34,052</u>
Intergovernmental				
Special City & County Highway	417,824	442,197	408,747	33,450
State Grant		522		522
Total Intergovernmental	<u>417,824</u>	<u>442,719</u>	<u>408,747</u>	<u>33,972</u>
Miscellaneous				
Other	2,600	22,445		22,445
Total Cash Receipts / Revenue	<u>4,724,322</u>	<u>4,754,009</u>	<u>4,663,540</u>	<u>90,469</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	2,033,510	2,039,647	2,350,000	310,353
Contractual Services	157,484	170,889	830,300	659,411
Commodities	2,362,116	2,078,482	2,280,500	202,018
Capital Outlay	18,604	56,500	63,500	7,000
Reimbursed Expense	(337,011)	(194,343)		194,343
Total Maintenance	<u>4,234,703</u>	<u>4,151,175</u>	<u>5,524,300</u>	<u>1,373,125</u>
Transfers				
Operating Transfers Out	660,000	40,000		(40,000)
Budget Credit			522	522
Total Expenditures and Transfers	<u>4,894,703</u>	<u>4,191,175</u>	<u>5,524,822</u>	<u>1,333,647</u>
Receipts Over (Under)				
Expenditures and Transfers	(170,381)	562,834		
Unencumbered Cash, Beginning	<u>1,275,645</u>	<u>1,105,264</u>		
Unencumbered Cash, Ending	<u>1,105,264</u>	<u>1,668,098</u>		

Coffey County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	760,218	746,511	749,116	(2,605)
Motor Vehicle Tax		17,029	17,694	16,341	1,353
Recreational Vehicle Tax		806	857	789	68
Delinquent Tax		2,279	2,207	2,026	181
16/20 M Truck Tax		1,098	1,147	1,083	64
Commercial Vehicle Tax			1,846		1,846
In Lieu of Tax		1,155	2,133	600	1,533
Total Taxes		<u>782,585</u>	<u>772,395</u>	<u>769,955</u>	<u>2,440</u>
Miscellaneous					
Other			3,326		3,326
Total Cash Receipts / Revenue		<u>782,585</u>	<u>775,721</u>	<u>769,955</u>	<u>5,766</u>
Expenditures and Transfers					
Public Safety					
Appropriation		<u>777,249</u>	<u>780,830</u>	<u>780,830</u>	
Total Expenditures and Transfers		<u>777,249</u>	<u>780,830</u>	<u>780,830</u>	
Receipts Over (Under)					
Expenditures and Transfers		5,336	(5,109)		
Unencumbered Cash, Beginning		<u>3,917</u>	<u>9,253</u>		
Unencumbered Cash, Ending		<u>9,253</u>	<u>4,144</u>		

Coffey County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,373	1,168	2,500	(1,332)
Total Cash Receipts / Revenue	<u>1,373</u>	<u>1,168</u>	<u>2,500</u>	<u>(1,332)</u>
Expenditures and Transfers				
Health				
Contractual Services		1,500	17,000	15,500
Total Expenditures and Transfers		<u>1,500</u>	<u>17,000</u>	<u>15,500</u>
Receipts Over (Under)				
Expenditures and Transfers	1,373	(332)		
Unencumbered Cash, Beginning	<u>14,882</u>	<u>16,255</u>		
Unencumbered Cash, Ending	<u>16,255</u>	<u>15,923</u>		

Coffey County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 799,015	878,470	878,592	(122)
Motor Vehicle Tax	8,509	16,254	17,210	(956)
Recreational Vehicle Tax	401	825	828	(3)
Delinquent Tax	1,309	1,794	400	1,394
16/20 M Truck Tax	440	555	1,345	(790)
Commercial Vehicle Tax		1,936		1,936
In Lieu of Tax	1,378	2,850	1,345	1,505
Total Cash Receipts / Revenue	<u>811,052</u>	<u>902,684</u>	<u>899,720</u>	<u>2,964</u>
Expenditures and Transfers				
Public Works				
Personal Services	175,602	171,580	192,000	20,420
Contractual Services	99,347	54,089	417,400	363,311
Commodities	29,410	103,709	206,600	102,891
Capital Outlay	836,492	61,213	207,325	146,112
Reimbursed Expense	(54,674)	(4,650)		4,650
Total Expenditures and Transfers	<u>1,086,177</u>	<u>385,941</u>	<u>1,023,325</u>	<u>637,384</u>
Receipts Over (Under)				
Expenditures and Transfers	(275,125)	516,743		
Unencumbered Cash, Beginning	<u>1,022,083</u>	<u>746,958</u>		
Unencumbered Cash, Ending	<u>746,958</u>	<u>1,263,701</u>		

Coffey County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 718	611	2,500	(1,889)
Total Cash Receipts / Revenue	<u>718</u>	<u>611</u>	<u>2,500</u>	<u>(1,889)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		500	7,500	7,000
Commodities	<u>500</u>			
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>7,500</u>	<u>7,000</u>
Receipts Over (Under)				
Expenditures and Transfers	218	111		
Unencumbered Cash, Beginning	<u>3,064</u>	<u>3,282</u>		
Unencumbered Cash, Ending	<u>3,282</u>	<u>3,393</u>		

Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	18,962	17,989	19,000
Total Cash Receipts / Revenue		18,962	17,989	19,000
Expenditures and Transfers				
Economic Development				
Contractual Services		18,962	17,989	19,000
Total Expenditures and Transfers		18,962	17,989	19,000
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Coffey County, Kansas
Special Capital Improvement Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	481,370	19,282
Total Expenditures and Transfers	481,370	19,282
Receipts Over (Under)		
Expenditures and Transfers	(481,370)	(19,282)
Unencumbered Cash, Beginning	2,275,644	1,794,274
Unencumbered Cash, Ending	1,794,274	1,774,992

Coffey County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 608,715	394,915
Total Cash Receipts / Revenue	<u>608,715</u>	<u>394,915</u>
Expenditures and Transfers		
Equipment		
General Government	<u>67,735</u>	801,256
Total Expenditures and Transfers	<u>67,735</u>	<u>801,256</u>
Receipts Over (Under)		
Expenditures and Transfers	540,980	(406,341)
Unencumbered Cash, Beginning	<u>1,503,385</u>	<u>2,044,365</u>
Unencumbered Cash, Ending	<u><u>2,044,365</u></u>	<u><u>1,638,024</u></u>

Coffey County, Kansas
Risk Management Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	690,282
Total Cash Receipts / Revenue		690,282
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		690,282
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		690,282

Coffey County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 45,000			
Total Cash Receipts / Revenue	<u>45,000</u>			
Expenditures and Transfers				
Agriculture				
Capital Outlay		28,650	150,500	121,850
Total Expenditures and Transfers		<u>28,650</u>	<u>150,500</u>	<u>121,850</u>
Receipts Over (Under)				
Expenditures and Transfers	45,000	(28,650)		
Unencumbered Cash, Beginning	<u>150,911</u>	<u>195,911</u>		
Unencumbered Cash, Ending	<u>195,911</u>	<u>167,261</u>		

Coffey County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 500,000	
Total Cash Receipts / Revenue	<u>500,000</u>	
Expenditures and Transfers		
Public Works		
Contractual Services		216,395
Commodities	135,043	6,004
Capital Outlay		923,157
Total Expenditures and Transfers	<u>135,043</u>	<u>1,145,556</u>
Receipts Over (Under)		
Expenditures and Transfers	364,957	(1,145,556)
Unencumbered Cash, Beginning	<u>1,828,415</u>	<u>2,193,372</u>
Unencumbered Cash, Ending	<u><u>2,193,372</u></u>	<u><u>1,047,816</u></u>

Coffey County, Kansas
GIS Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 41,999	
Miscellaneous		
Other	809	1,192
Total Cash Receipts / Revenue	<u>42,808</u>	<u>1,192</u>
Expenditures and Transfers		
General Government		
Contractual Services	14,797	16,663
Commodities	5,825	2,775
Capital Outlay	399	3,904
Total Expenditures and Transfers	<u>21,021</u>	<u>23,342</u>
Receipts Over (Under)		
Expenditures and Transfers	21,787	(22,150)
Unencumbered Cash, Beginning	<u>323,914</u>	<u>345,701</u>
Unencumbered Cash, Ending	<u><u>345,701</u></u>	<u><u>323,551</u></u>

Coffey County, Kansas
Technology Office Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 135,000	122,000
Miscellaneous		
Other	25,000	
Total Cash Receipts / Revenue	<u>160,000</u>	<u>122,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay		2,039
Total Expenditures and Transfers		<u>2,039</u>
Receipts Over (Under)		
Expenditures and Transfers	160,000	119,961
Unencumbered Cash, Beginning	<u>653,423</u>	<u>813,423</u>
Unencumbered Cash, Ending	<u><u>813,423</u></u>	<u><u>933,384</u></u>

Coffey County, Kansas
Coffey County RWD Infrastructure Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	155,133	155,133
Unencumbered Cash, Ending	<u>155,133</u>	<u>155,133</u>

Coffey County, Kansas
Community Improvement Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 349,540	790,959
Total Cash Receipts / Revenue	<u>349,540</u>	<u>790,959</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>241,040</u>	<u>1,421,900</u>
Total Expenditures and Transfers	<u>241,040</u>	<u>1,421,900</u>
Receipts Over (Under)		
Expenditures and Transfers	108,500	(630,941)
Unencumbered Cash, Beginning	<u>1,333,552</u>	<u>1,442,052</u>
Unencumbered Cash, Ending	<u><u>1,442,052</u></u>	<u><u>811,111</u></u>

Coffey County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 66,781	63,152	62,000	1,152
Use of Money and Property				
Interest on Investments	65	52		52
Total Cash Receipts / Revenue	<u>66,846</u>	<u>63,204</u>	<u>62,000</u>	<u>1,204</u>
Expenditures and Transfers				
Public Safety				
Personal Services	64			
Contractual Services	37,246	39,416	25,000	(14,416)
Capital Outlay	<u>6,351</u>		<u>144,000</u>	<u>144,000</u>
Total Expenditures and Transfers	<u>43,661</u>	<u>39,416</u>	<u>169,000</u>	<u>129,584</u>
Receipts Over (Under)				
Expenditures and Transfers	23,185	23,788		
Unencumbered Cash, Beginning	<u>50,399</u>	<u>73,584</u>		
Unencumbered Cash, Ending	<u>73,584</u>	<u>97,372</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 170,757	218,203	140,000	78,203
Transfers				
Operating Transfers In			131,500	(131,500)
Miscellaneous				
Sale of Recycling Materials			4,578	(4,578)
Total Cash Receipts / Revenue	<u>170,757</u>	<u>218,203</u>	<u>276,078</u>	<u>(57,875)</u>
Expenditures and Transfers				
Sanitation				
Personal Services	143,929	142,125	157,000	14,875
Contractual Services	11,197	31,095	38,700	7,605
Commodities	41,482	34,608	57,000	22,392
Capital Outlay	17,109	2,834	18,750	15,916
Total Expenditures and Transfers	<u>213,717</u>	<u>210,662</u>	<u>271,450</u>	<u>60,788</u>
Receipts Over (Under)				
Expenditures and Transfers	(42,960)	7,541		
Unencumbered Cash, Beginning	<u>117,817</u>	<u>74,857</u>		
Unencumbered Cash, Ending	<u>74,857</u>	<u>82,398</u>		

Coffey County, Kansas
Jacob's Creek Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 5,463	5,365		5,365
Delinquent Tax	4,336	5,435		5,435
Total Taxes	9,799	10,800		10,800
Licenses, Fees, and Permits				
Service Fees	8,599	4,224	8,500	(4,276)
Total Cash Receipts / Revenue	18,398	15,024	8,500	6,524
Expenditures and Transfers				
General Government				
Contractual Services		1,501		(1,501)
Sanitation				
Contractual Services	1,612		165,000	165,000
Commodities	248			
Total Sanitation	1,860		165,000	165,000
Total Expenditures and Transfers	1,860	1,501	165,000	163,499
Receipts Over (Under)				
Expenditures and Transfers	16,538	13,523		
Unencumbered Cash, Beginning	181,139	197,677		
Unencumbered Cash, Ending	197,677	211,200		

Coffey County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 90,147	89,966
Total Cash Receipts / Revenue	<u>90,147</u>	<u>89,966</u>
Expenditures and Transfers		
General Government		
Personal Services	5,950	17,825
Contractual Services	2,163	1,472
Commodities	4,856	4,176
Capital Outlay	4,837	831
Employee Benefits	<u>8</u>	<u>8</u>
Total General Government	<u>17,806</u>	<u>24,312</u>
Transfers		
Operating Transfers Out	<u>80,508</u>	<u>72,406</u>
Total Expenditures and Transfers	<u>98,314</u>	<u>96,718</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,167)	(6,752)
Unencumbered Cash, Beginning	<u>80,453</u>	<u>72,286</u>
Unencumbered Cash, Ending	<u><u>72,286</u></u>	<u><u>65,534</u></u>

Coffey County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,517	1,856
Total Cash Receipts / Revenue	<u>1,517</u>	<u>1,856</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,218</u>	<u>1,392</u>
Total Expenditures and Transfers	<u>1,218</u>	<u>1,392</u>
Receipts Over (Under)		
Expenditures and Transfers	299	464
Unencumbered Cash, Beginning	<u>4,703</u>	<u>5,002</u>
Unencumbered Cash, Ending	<u><u>5,002</u></u>	<u><u>5,466</u></u>

Coffey County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 33,430	
Other	1,000	
Total Cash Receipts / Revenue	<u>34,430</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	2,524	1,169
Commodities	14,881	14,442
Capital Outlay	6,099	
Reimbursed Expense	(9,570)	(3,159)
Total Expenditures and Transfers	<u>13,934</u>	<u>12,452</u>
Receipts Over (Under)		
Expenditures and Transfers	20,496	(12,452)
Unencumbered Cash, Beginning	<u>8,106</u>	<u>28,602</u>
Unencumbered Cash, Ending	<u>28,602</u>	<u>16,150</u>

Coffey County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,678	7,674
Use of Money and Property		
Interest on Investments	38	32
Miscellaneous		
Other		2,830
Total Cash Receipts / Revenue	11,716	10,536
Expenditures and Transfers		
General Government		
Contractual Services	4,925	4,925
Commodities	347	
Capital Outlay	2,627	2,556
Total Expenditures and Transfers	7,899	7,481
Receipts Over (Under)		
Expenditures and Transfers	3,817	3,055
Unencumbered Cash, Beginning	40,923	44,740
Unencumbered Cash, Ending	44,740	47,795

Coffey County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,500	
Total Cash Receipts / Revenue	<u>7,500</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>4,995</u>	<u>672</u>
Total Expenditures and Transfers	<u>4,995</u>	<u>672</u>
Receipts Over (Under)		
Expenditures and Transfers	2,505	(672)
Unencumbered Cash, Beginning	<u>707</u>	<u>3,212</u>
Unencumbered Cash, Ending	<u><u>3,212</u></u>	<u><u>2,540</u></u>

Coffey County, Kansas
Prosecuting Attorney Check Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 272	315
Total Cash Receipts / Revenue	<u>272</u>	<u>315</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	272	315
Unencumbered Cash, Beginning	<u>5,266</u>	<u>5,538</u>
Unencumbered Cash, Ending	<u><u>5,538</u></u>	<u><u>5,853</u></u>

Coffey County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	2,700
Miscellaneous		
Donations	5,860	
Total Cash Receipts / Revenue	5,860	2,700
Expenditures and Transfers		
Public Safety		
Contractual Services	175	135
Commodities	2,360	2,031
Total Expenditures and Transfers	2,535	2,166
Receipts Over (Under)		
Expenditures and Transfers	3,325	534
Unencumbered Cash, Beginning	5,781	9,106
Unencumbered Cash, Ending	9,106	9,640

Coffey County, Kansas
Emergency Preparedness Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 450	41,131
Miscellaneous		
Other		1
Total Cash Receipts / Revenue	450	41,132
Expenditures and Transfers		
Public Safety		
Contractual Services		16,551
Total Expenditures and Transfers		16,551
Receipts Over (Under)		
Expenditures and Transfers	450	24,581
Unencumbered Cash, Beginning	58,782	59,232
Unencumbered Cash, Ending	59,232	83,813

Coffey County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 28,348	25,993
Total Cash Receipts / Revenue	<u>28,348</u>	<u>25,993</u>
Expenditures and Transfers		
General Government		
Personal Services		20,000
Contractual Services	6,312	30,246
Commodities	20,030	500
Capital Outlay	19,647	1,291
Total Expenditures and Transfers	<u>45,989</u>	<u>52,037</u>
Receipts Over (Under)		
Expenditures and Transfers	(17,641)	(26,044)
Unencumbered Cash, Beginning	<u>96,529</u>	<u>78,888</u>
Unencumbered Cash, Ending	<u><u>78,888</u></u>	<u><u>52,844</u></u>

Coffey County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,957	41,412
Use of Money and Property		
Industrial Loan Payments	1,429	
Total Cash Receipts / Revenue	<u>6,386</u>	<u>41,412</u>
Expenditures and Transfers		
General Government		
Personal Services	645	21,068
Contractual Services	395	2,603
Commodities		73
Total General Government	<u>1,040</u>	<u>23,744</u>
Economic Development		
Contractual Services	1,429	
Total Expenditures and Transfers	<u>2,469</u>	<u>23,744</u>
Receipts Over (Under)		
Expenditures and Transfers	3,917	17,668
Unencumbered Cash, Beginning		3,917
Unencumbered Cash, Ending	<u>3,917</u>	<u>21,585</u>

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Burlington City Sewer Impr.	\$	352	352	
Burlington City Pioneer Meadows		2,501	2,501	
Burlington City General		563,468	563,468	
Burlington City Bond		120,804	120,804	
Burlington City Industrial Levy		59	59	
Burlington City Weed Mowing		1,568	1,568	
Burlington City Street Oil - Penob/Mohaw		1,477	1,477	
Burlington City Special Liability		4,541	4,541	
Burlington City Cemetery		12,529	12,529	
Burlington City Surplus Rev	19,579		19,579	
Burlington City 1995 Sewer Extension		5,769	5,769	
Gridley City General		82,774	82,774	
Gridley City Capital Improvement		2,884	2,884	
Lebo City General		125,985	125,985	
Lebo City Employee Benefits		41,807	41,807	
Lebo City Law Enforcement		5,333	5,333	
Lebo City Special Liability		213	213	
Lebo City - Weed Mowing		323	323	
Lebo City - Wastewater		956	956	
Leroy City General		114,339	114,339	
Leroy City Special Liability		11,069	11,069	
Waverly City General		131,929	131,929	
Waverly City Weed Mowing		597	597	
Burlington City - Street Improvement		11,685	11,685	
Burlilngton City - Steet Improvement-Lamoille		148,072	148,072	
Subtotal Cities	<u>19,579</u>	<u>1,391,034</u>	<u>1,410,613</u>	
Townships:				
Avon Township General		172	172	
Avon Township Cemetery		3,119	3,119	
Burlington Township General		650	650	
Burlington Township Cemetery		1,936	1,936	
Key West Township General		578	578	
Key West Township Cemetery		3,134	3,134	
Leroy Township General		1,471	1,471	
Liberty Township General		334	334	
Liberty Township Cemetery		995	995	
Lincoln Township General		2,140	2,140	
Lincoln Township Cemetery		9,615	9,615	
Neosho Township General		322	322	
Neosho Township Cemetery		4,628	4,628	
Pleasant Township General		450	450	
Pottawatomie Township General		1,012	1,012	
Pottawatomie Township Cemetery		1,714	1,714	
Rock Creek Township General		1,183	1,183	
Rock Creek Township Cemetery		9,489	9,489	
Spring Creek Township General		223	223	

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Spring Creek Township Cemetery		1,309	1,309	
Star Township General		779	779	
Star Township Cemetery		590	590	
Subtotal Townships		<u>45,843</u>	<u>45,843</u>	
Schools:				
USD No. 243 General		453,499	453,499	
USD No. 273 Capital Outlay		113,545	113,545	
USD No. 243 Bond and Interest		229,691	229,691	
USD No. 243 Supplemental General		674,614	674,614	
USD No. 244 General		7,763,488	7,763,488	
USD No. 244 Capital Outlay		1,590,380	1,590,380	
USD No. 244 Recreation		798,293	798,293	
USD No. 244 Recreation Employee Benefits		78,428	78,428	
USD No. 244 Supplemental General		2,013,779	2,013,779	
USD No. 245 General		383,671	383,671	
USD No. 245 Capital Outlay		86,809	86,809	
USD No. 245 Supplemental General		558,620	558,620	
USD No. 252 General		28,660	28,660	
USD No. 252 Capital Outlay		12,297	12,297	
USD No. 252 Bond and Interest		24,663	24,663	
USD No. 252 Supplemental General		39,881	39,881	
USD No. 252 Recreation		1,552	1,552	
USD No. 365 General		21,890	21,890	
USD No. 365 Capital Outlay		5,324	5,324	
USD No. 365 Bond and Interest		12,091	12,091	
USD No. 365 Supplemental General		30,815	30,815	
USD No. 243 General		1,828	1,828	
USD No. 244 General		1,149	1,149	
USD No. 252 General		157	157	
Subtotal Schools		<u>14,925,124</u>	<u>14,925,124</u>	
Cemeteries:				
Altamont		2,277	2,277	
Bowman-Adgate		9,157	9,157	
Logan		2,732	2,732	
Stringtown		5,635	5,635	
Pleasant Hill		4,461	4,461	
Pleasant Township		5,633	5,633	
Pleasant View	10	6,294	6,295	9
Hall Summit		1,163	1,163	
Teachout		2,944	2,944	
Subtotal Cemeteries	<u>10</u>	<u>40,296</u>	<u>40,297</u>	<u>9</u>
Rural Fire Districts:				
Joint No. 5 Lyon County Fire		8,392	8,392	
Subtotal Rural Fire Districts		<u>8,392</u>	<u>8,392</u>	

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Watershed Districts:				
Lakeview Drainage District		1,957	1,957	
Joint No. #24 Upper Verdigris		374	374	
Frog Creek Joint No. 19	45	8,789	8,831	3
Big Creek Joint No. 48	3	17,015	17,002	16
Joint No. 90 Pottawatomie		3,644	3,644	
Long Scott Creek		39,170	39,170	
Subtotal Watershed Districts	<u>48</u>	<u>70,949</u>	<u>70,978</u>	<u>19</u>
Total Subdivisions	<u>19,637</u>	<u>16,481,638</u>	<u>16,501,247</u>	<u>28</u>
State Funds:				
State Educational Building		451,545	451,545	
State Institutional Building		225,773	225,773	
State of Kansas General		4,168	4,168	
Total State Funds		<u>681,486</u>	<u>681,486</u>	
Other Agency Funds:				
Payroll Clearing		2,089,232	2,089,232	
Motor Vehicle Licenses		670,810	670,810	
Driver License Fees	277	28,660	28,571	366
Game Licenses	968	13,728	13,815	881
Cereal Malt Beverage Licenses	50	50	50	50
Heritage Trust	828	2,921	3,113	636
Unclaimed Money	2,968			2,968
Stray Animal		654		654
Cash Bond Deposits	38,624	276	6,144	32,756
Sales Tax	24,461	379,552	345,871	58,142
Drug Forfeitures Pending	6,938	129		7,067
State Election Fees		145	145	
Treasurer's Holding Account	130	7,535	3,598	4,067
Total Other Agency Funds	<u>75,244</u>	<u>3,193,692</u>	<u>3,161,349</u>	<u>107,587</u>
Distributable Funds:				
Current Tax	19,970,637	38,824,534	37,946,849	20,848,322
Delinquent Tax	65,392	192,426	233,536	24,282
Motor Vehicle Tax	199,557	856,397	860,636	195,318
Recreational Vehicle Tax	6,582	41,284	41,589	6,277
Mineral Production Tax	2,922	3,449	6,367	4
In Lieu of Tax	64,114	68,625	132,739	
Commercial Vehicle Tax		296,764	296,003	761
Total Distributable Funds	<u>20,309,204</u>	<u>40,283,479</u>	<u>39,517,719</u>	<u>21,074,964</u>
Total Agency Funds	<u>20,404,085</u>	<u>60,640,295</u>	<u>59,861,801</u>	<u>21,182,579</u>

County of Coffey, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	38,068,827
Add: Supplemental Tax Roll		6,553
Deduct: Taxes Abated		<u>(19,938)</u>
Tax Roll as Adjusted		<u><u>38,055,442</u></u>

County Treasurer's Accounting:

Current Tax Collections		37,930,042
Uncollected:		
Personal Property	18,876	
Real Estate	<u>106,524</u>	
Total Uncollected		<u>125,400</u>
Net Tax Roll		<u><u>38,055,442</u></u>

County of Coffey, Kansas
Angie Kirchner, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 4)

Balance - January 1	\$	
<u>Receipts:</u>		
Fish and Game Licenses	13,728	
Clerk's Fees	<u>2,047</u>	
Total Receipts		15,775
<u>Disbursements:</u>		
Paid to County Treasurer		<u>15,775</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas
Gwen Birk, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Mortgage Registration Fees	72,770	
Recording and Filing Fees	18,228	
Technology Fees	10,504	
Heritage Trust Fees	2,911	
Copy Fees and Miscellaneous	<u>8,807</u>	
Total Receipts		113,220
<u>Disbursements:</u>		
Paid to County Treasurer:		
General Fund	99,805	
Heritage Trust Fund	2,911	
Register of Deeds Technology Fund	<u>10,504</u>	<u>113,220</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas
 Alexandria Cox, Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 3 of 4)

Balance - January 1	\$	17,919
<u>Receipts:</u>		
State Clerk Fees	89,009	
LETC Fees	13,872	
IDS	334	
Criminal Probation Fee	1,662	
Drivers License Reinstatement Fees	4,091	
Indigent Defense Fee (BIDS)	1,035	
State General Fund	255	
Checking Account Interest	38	
Fines	100,124	
Marriage License	2,950	
Bar Discipline Fee Fund	200	
KBI DNA Database Fee	2,000	
County Clerk Fees	3,453	
Prosecuting Attorney Training Fund	1,856	
Attorney Fees - County Reimbursement	4,861	
Worthless Check Fees	295	
Diversion Fees	25,893	
Miscellaneous Fees	3,302	
Finger Print Fees	5,693	
Juvenile Diversion Fees	300	
Law Library Fees	9,700	
Attorney Fees - State	3,448	
KBI Lab Fees	1,704	
Bonds	53,916	
Restitution	39,371	
Garnishment	132,650	
Unapplied Receipts	83,402	
County Forfeiture	2,600	
IDS Forfeiture	1,950	
State Forfeiture	1,950	
Judicial Branch Surcharge	38,134	
Total Receipts		630,048
<u>Disbursements:</u>		
State Clerk Fees	89,009	
LETC Fees	13,872	
IDS	334	
Criminal Probation Fee	1,662	
Drivers License Reinstatement Fees	4,091	
Indigent Defense Fee (BIDS)	1,035	
State General Fund	255	
Checking Account Interest	36	
Fines	100,124	
Marriage License	2,950	
Bar Discipline Fee Fund	200	
KBI DNA Database Fee	2,000	
County Clerk Fees	3,453	
Prosecuting Attorney Training Fund	1,856	
Attorney Fees - County Reimbursement	4,861	
Worthless Check Fees	295	
Diversion Fees	25,893	
Miscellaneous Fees	3,301	
Finger Print Fees	5,693	
Juvenile Diversion Fees	300	
Law Library Fees	9,700	
Attorney Fees - State	3,448	
KBI Lab Fees	1,704	
Bonds	19,487	
Restitution	30,924	
Garnishment	132,650	
Unapplied Receipts	81,349	
County Forfeiture	2,600	
IDS Forfeiture	1,950	
State Forfeiture	1,950	
Judicial Branch Surcharge	38,134	
Total Disbursements		585,116
Balance - December 31		62,851
Composition of Ending Balance:		
Demand Deposit, Farmers State Bank, Aliceville, Kansas		62,851

County of Coffey, Kansas
Randy Rogers, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 3 of 4)

Sheriff Fee Account

Balance - January 1 \$ 2,686

Receipts:

Sheriff Fees	9,655
Drivers License Checks	260
Registered Offenders	3,340
Sheriff Reimbursements	6,511
Jail & Commissary	37,931
Other	<u>1,585</u>

Total Receipts 59,282

Disbursements:

County Treasurer	27,093
Due to Others:	
Commissary Purchases	29,535
Other	718
Department of Revenue - Drivers License Checks	<u>260</u>

Total Disbursements 57,606

Balance - December 31 4,362

Composition of Cash:

Demand Deposit, First National Bank of Kansas, Burlington, Kansas	\$ <u>4,362</u>
Total	<u><u>4,362</u></u>